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TOKYO 107-0032 JAPANTELECOPIER : (03)5745-0640
INTERNATIONAL : +81-3-57450640**URGENT**BY FAX and Original BY AirMAILTokyo, December 16, 2005ATTN TO: Jay H. Maioli, Esq.
COOPER & DUNHAM LLP.
1185 Avenue of the Americas,
New York, N.Y. 10036
U.S.A.

Re: U.S. Patent Application No. 09/804,744
Your Ref: 7254/64037
Sony Ref: S01P0380US00J
Our Ref: S820US

Dear Mr. Maioli:

Thank you for your attention regarding the above-referenced application.

Sony Corp. informed us that the management of this case would be changed to Lerner, David, Littenberg, Krumholz & Mentlik. However, they entrust you with filing of a response to the outstanding Office Action. According to your letter of October 24, 2005, we can expect to receive by November 18, 2005 your recommendation as to type of response. Please URGENTLY prepare and send your recommendation for further action. A response to the Office Action will be due on January 4, 2006. After filing the response, please transfer this case to Lerner, David, Littenberg, Krumholz & Mentlik within two weeks. If you have any queries, do not hesitate to contact us.

We look forward to hearing from you soon and appreciate your kind cooperation in this matter.

Very truly yours


Shigehito TANABE
TANABE PATENT OFFICE